

property associated with the same, and to enter into Interlocal Cooperation Agreements pursuant to Part 1, Article 20 of Chapter 160A of the General Statutes with any city for the purpose of joining together in carrying out such projects and programs if the same may be deemed necessary to effectuate the intent of this act;

- (2) To levy taxes on property within the District for the purposes for which a county can levy taxes under Article 7 of Chapter 153A of the General Statutes; and
- (3) To acquire, own, and dispose of real and personal property in the same manner as a county under Article 8 of Chapter 153A of the General Statutes.

Sec. 8.1. *Effect of annexation or incorporation.* If, after the creation of a District, a city is incorporated within that county, or a city annexes into the county which had not annexed territory within the county prior to the creation of the District, the area within the annexing or incorporating city shall remain in the District unless the District and the annexing or incorporating city shall enter into an agreement for the annexing or incorporating city to participate in the joint project, in which case the area shall cease to be in the District upon the effective date of the agreement, with taxation handled as provided by Section 5 of this act.

Sec. 9. *Procedure for tax levy.* Unless Special Projects Districts have been authorized to levy taxes on property by general law uniformly applicable throughout the State, such taxes may be levied only with the approval of the qualified voters of the Special Projects District. Such referendum shall be called by the Special Projects District Board under the same procedures as G.S. 153A-149(d).

Sec. 10. *Short title.* This act may be cited as the Special Projects District Act.

Sec. 11. Sections 1 through 10 of this act apply only to Durham County and any municipalities located within that county.

Sec. 12. Notwithstanding the provisions of G.S. 105-164.14(b) and (d), an application filed by Durham County Hospital Corporation requesting a refund of sales and use taxes paid during the first six months of the calendar year 1987, that otherwise complies with the requirements of G.S. 105-164.14(b), shall be considered timely if it is filed on or before December 31, 1990.

Sec. 13. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 20th day of July, 1990.